

# HOUSE . . . . . No. 2679

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## The Commonwealth of Massachusetts

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PRESENTED BY:

**Bruce J. Ayers**  
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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to providing tax processing and filing assistance for certain disabled veterans.

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PETITION OF:

NAME:

Bruce J. Ayers

DISTRICT/ADDRESS:

1st Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE HOUSE, NO. 2838 OF 2007-2008.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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### AN ACT RELATIVE TO PROVIDING TAX PROCESSING AND FILING ASSISTANCE FOR CERTAIN DISABLED VETERANS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority  
of the same, as follows:*

1 SECTION 1. Section 33 of chapter 62C of the General Laws, as appearing in the 2004 Official Edition, is hereby  
2 amended by adding the following new paragraph at the end thereof:—

3 (g) The provisions of this section include, but are not limited to, the waiver of interest and penalties stated in this  
4 chapter for any veteran of the United States Armed Forces, as defined in section 7 of chapter 4, who suffers from  
5 post traumatic stress syndrome as determined by the Veterans Administration and whose delinquency resulted  
6 directly from effects of the disorder.

7 SECTION 2. The department of revenue shall implement a program providing assistance to veterans of the United  
8 States Armed Forces, as defined in section 7 of chapter 4 of the General Laws, as appearing in the 2004 Official  
9 Edition, who suffer from post traumatic stress disorder, as determined by the United States Veterans Administration.  
10 The assistance shall include, but not be limited to, providing training and assistance to veterans and local veterans  
11 offices regarding basic tax information and how to contact the department for assistance.

12 In addition, the department shall provide, within its Taxpayer Assistance Division, resources for assisting qualified  
13 veterans in preparing their tax returns.